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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX REFERENCE NO.446 OF 1995
The Commissioner of Income-tax.....Applicant
Vs.

Shri V.J. Sheth (Individual)(HUF)..Respondent

Mr.Ashok Kotangale, for the Applicant
Mr. S.J. Mehta, for the respondent.

**CORAM: F.I. REBELLO &
J.P.DEVADHAR, JJ.
DATED: 8TH AUGUST, 2007**

P.C.

. Considering that the tax incidence is less than Rs.4.00 lakhs and considering the Circular of CBDT the Department does not want to proceed with the reference.

2. In the light of that Reference returned as unanswered. We make it clear that the question of law, if any, raised in the present Reference can be raised in an appropriate proceedings or reference.

(J.P. DEVADHAR, J.)

(F.I.REBELLO, J.)